

# Amended Michigan Income Tax Return

**MI-1040X**

Issued under authority of P.A. 281 of 1967. Type or print in blue or black ink.

(Rev. 10-03)

1. Enter calendar year or ending date of fiscal year (mo./day/yr.) of this return.....

**IDENTIFICATION**

▶ 2. Filer's First Name, Middle Initial and Last Name			▶ 3. Filer's Social Security Number		
If a Joint Return, Spouse's First Name, Middle Initial and Last Name			▶ 4. Spouse's Social Security Number		
Home Address (No., Street, P.O. Box or Rural Route)			Office Use		
City or Town	State	ZIP Code			

<b>RESIDENCY STATUS</b>		Resident	Nonresident	Part-year Resident	..... ➔ Enter Dates:
5. On Original Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FROM: .....	TO: .....
6. On This Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FROM: .....	TO: .....
<b>FILING STATUS</b>		Single	Married - filing jointly	Married - filing separately	..... ➔ Enter Spouse's Name:
7. On Original Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
8. On This Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>EXEMPTIONS</b>		Federal exemptions		Michigan Special Exemptions	
9. On Original Return .....	.....		.....		(Explain on lines 42-45)
10. On This Return .....	.....		.....		

<b>INCOME, ADDITIONS and DEDUCTIONS</b>		A. On Original Return	B. Net Change	C. Correct Amount
11. Adjusted gross income. Explain changes on line 46 .....	11.			
12. Additions to adjusted gross income .....	12.			
13. Total income. Add lines 11 and 12 .....	13.			
14. Subtractions from adjusted gross income .....	14.			
15. Balance. Subtract line 14 from line 13 .....	15.			
16. Exemption allowance. Multiply number of exemptions by applicable amount (see instructions) .....	16.			
17. Taxable income. Subtract line 16 from line 15 .....	17.			
18. Tax. Multiply line 17 by tax rate (see instructions) .....	18.			
19. Contributions to CTF/Nongame Wildlife 1999 and before .....	19.			
20. Use Tax Due (tax year 1999 and after) .....	20.			
21. Add lines 18, 19 and 20 .....	21.			

<b>NONREFUNDABLE CREDITS</b>				
22. Income tax paid to Michigan cities credit .....	22.			
23. Public contributions credit .....	23.			
24. Community foundations credit .....	24.			
25. Homeless/food bank credit .....	25.			
26. Income tax paid to another state credit .....	26.			
27. Historic Preservation Tax Credit (tax year 1999 and after) .....	27.			
28. College tuition and fees credit .....	28.			
29. Total nonrefundable credits. Add lines 22 through 28 .....	29.			
30. Balance. Subtract line 29 from line 21. (If line 29 is greater than line 21, enter "NONE.") .....	30.			

<b>REFUNDABLE CREDITS and PAYMENTS</b>				
31. Homestead Property Tax Credit (attach MI-1040CR or MI-1040CR-2) .....	31.	▶ 31.		
32. Farmland Preservation Tax Credit (attach MI-1040CR-5) .....	32.	▶ 32.		
33. Qualified Adoption Expense (tax year 2001 and after) .....	33.	▶ 33.		
34. Michigan income tax withheld (if amending, attach W-2 or Schedule W) .....	34.			
35. Michigan estimated tax, credit forward and extension payments .....	35.			
36. Amount paid with original return, plus additional tax paid after filing .....	36.			.00
37. Total credits and payments. Add lines 31 through 36 of column C .....	37.			.00

<b>REFUND or BALANCE DUE</b>				
38. Overpayment, if any, shown on original return .....	38.			.00
39. Enter the difference between lines 37 and 38. (If a negative amount, see instructions.) .....	39.			.00
40. If line 30, column C, is greater than line 39, enter BALANCE DUE				
Include interest .....	and penalty .....	(if applicable; see instructions)	▶ 40.	.00
41. If line 30, column C, is less than line 39, enter REFUND to be received .....				
			▶ 41.	.00

**Continue and sign on page 2.**

**EXEMPTIONS.** Check a box and/or enter a number for all that apply (see instructions).42. Exemptions claimed on your **original return**.43. Exemptions claimed on **this return**.

Number of Federal exemptions \_\_\_\_\_  
 Age 65 or older ..... \_\_\_\_\_  
 Deaf ..... \_\_\_\_\_  
 Blind or disabled\* ..... \_\_\_\_\_  
 Unemployment compensation ..... ☐ (must be 50% of AGI.)

**For tax year 1999, number of children claimed as an exemption**

Ages 6 and under ..... \$600 \_\_\_\_\_  
 Ages 7 - 12 ..... \$300 \_\_\_\_\_

**For tax years beginning with 2000**

**number of children 18 and under** \$600 \_\_\_\_\_

Number of Federal exemptions \_\_\_\_\_  
 Age 65 or older ..... \_\_\_\_\_  
 Deaf ..... \_\_\_\_\_  
 Blind or disabled\* ..... \_\_\_\_\_  
 Unemployment compensation ..... ☐ (must be 50% of AGI.)

**For tax year 1999, number of children claimed as an exemption**

Ages 6 and under ..... \$600 \_\_\_\_\_  
 Ages 7 - 12 ..... \$300 \_\_\_\_\_

**For tax years beginning with 2000**

**number of children 18 and under** \$600 \_\_\_\_\_

\*applies to people who are hemiplegic, paraplegic, quadriplegic or classified as totally and permanently disabled under Social Security guidelines.

44. List all your dependents and answer all questions for each dependent (E-H answer "Yes" or "No"). Attach separate sheet if necessary.

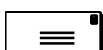
A Name	B Social Security Number	C Relationship	D Age	E Did the dependent file a federal return and claim exemption for self?	F Did you provide more than half the dependent's support?	G Did the dependent live with you more than 6 months during the year?	H Was this dependent claimed on your original return?

**EXPLANATIONS OF CHANGES**

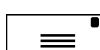
45. Explain change in number of dependents.

46. Explain changes to income, deductions and credits. Show computations in detail and attach applicable schedules.

<i>I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</i> ▶ I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		<i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i>
Filer's Signature _____ Date _____		▶ Preparer's SSN, PTIN or FEIN _____
Spouse's Signature _____ Date _____		▶ Preparer's Name and Address _____

**Refund or Credit returns.** Mail your return to:

**Michigan Department of Treasury**  
 Lansing, MI 48956

**Pay amount on line 40.** Mail your check and return to:

**Michigan Department of Treasury**  
 Lansing, MI 48929

[www.michigan.gov/treasury](http://www.michigan.gov/treasury)

Make checks payable to "State of Michigan." Print your Social Security number, the tax year you are amending, and the words "amended income tax" on the front of your check. Do not staple your check to the return.

# Instructions for Form MI-1040X, Amended Michigan Income Tax Return

## GENERAL INSTRUCTIONS

### Purpose of Form

Use this form to correct income tax returns, credit claims and schedules.

### To Amend Credit Claims

If you are correcting a credit claim originally filed on a *Michigan Homestead Property Tax Credit Claim* (MI-1040CR), a *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2), a *Farmland Preservation Tax Credit Claim* (MI-1040CR-5), *Michigan Historic Preservation Tax Credit* (3581), or *Qualified Adoption Expenses* (MI-8839) file an MI-1040X and attach the corrected credit claim.

**Important note for MI-1040CR-7 filers.** When correcting an MI-1040CR-7, file a CR-7 for the appropriate year and write "amended" at the top. An amended claim requesting an additional refund will not be accepted after September 30, following the year of the claim.

### To Amend Schedules

To avoid processing delays, if the change on your income tax return is the result of a change to a schedule, attach a copy of the corrected schedule to your MI-1040X. This applies to federal schedules as well as Michigan schedules.

### Information on Income and Deductions

If you have questions about what income is taxable or what is deductible, see the instructions for the MI-1040 return (and related schedules and forms) for the year you are amending. If you need forms or assistance, visit our Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury), or call 1-800-827-4000.

### When to File

File form MI-1040X only after you have filed your original return or claim. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. For example, if you wish to amend a 1999 return, your MI-1040X must be postmarked by April 15, 2004.

### Interest and Penalty

If your amended return results in tax due, include interest with your payment. Interest is 1 percent above the prime rate which is adjusted on July 1 and January 1. For information on interest rates, visit our Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury), or call 1-800-827-4000. Penalty, if applicable, is 10 percent of the tax due (minimum \$10).

### Rounding Dollar Amounts

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do not enter cents.

## LINE-BY-LINE INSTRUCTIONS

Lines not listed are explained on the form.

**Line 1:** Enter the calendar year or ending date of your fiscal year (month, day, year) of this return. Your return cannot be processed without this information.

**Lines 9 and 10:** Enter the number of federal exemptions and Michigan special exemptions claimed on your original return and claimed on this return. If you are changing the number of exemptions or exemption allowance you claimed on your original return, complete lines 42-45 on the back of the form.

Review the instruction booklet for the year that you are amending if you need definitions or more information.

**Lines 11 - 35:** Enter an explanation of changes to these lines on line 46 on the back of the form.

**Column A:** Enter the amounts shown on your original return or as adjusted due to an examination of your original return.

For example, John Smith filed his 1999 income tax return reporting an adjusted gross income of \$16,500 consisting of interest, dividends and rental income. Treasury examined his return and increased his adjusted gross income to \$17,200 after it was established that he had overlooked dividend income of \$700. Mr. Smith must now amend his 1999 return to report a \$900 casualty loss of rental equipment. He enters \$17,200 on line 11 in column A, \$900 in column B and \$16,300 in column C.

**Column C:** Report the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

**Line 11:** If you are correcting the amount of wages or other employee compensation, attach the state copy of additional or corrected W-2 forms or a Schedule W.

**Line 16:** Enter the exemption allowance based on the number of exemptions claimed on lines 9 and 10. Please note the exemption allowances below.

<u>Year</u>	<u>Standard Exemption</u>	<u>Special Exemption</u>
1999	\$ 2,800	\$ 900
2000	\$ 2,900	\$ 1,800
2001	\$ 2,900	\$ 1,900
2002	\$ 3,000	\$ 1,900
2003	\$ 3,100	\$ 1,900

Filers who can be claimed as a dependent on someone else's return follow special rules. Refer to the instructions for the year being amended.

**Line 18:** Your taxable income must be multiplied by the rate in effect for the year you are amending. The following rates are applicable:

<u>Year</u>	<u>Tax Rate</u>
1999	4.4%
2000 - 2001	4.2%
2002	4.1%
2003	4.0%

If you are amending a return for a year not listed, contact Treasury for the correct rate.

**Line 20:** Amended use tax amounts will not be accepted on the MI-1040X. If you need to amend your use tax, write to Michigan Department of Treasury, Sales, Use and Withholding Taxes, Lansing, MI 48922.

**Lines 22-29:** Enter changes in your nonrefundable credits. See instructions for the years you are amending to determine the amount of your credit, or adoption credit. Attach a copy of Form 3581 if you are amending to claim a Historic Preservation Tax Credit.

**Lines 31 - 33:** Enter changes in your homestead property tax credit, farmland preservation tax credit and/or qualified adoption expense. Attach the appropriate amended claim form (MI-1040CR, CR-2, CR-5, or MI-8839).

**Line 34:** Enter the tax withheld by your employer. A corrected W-2 or a Schedule W showing the correct amount must be submitted if you are claiming an increase in tax withheld.

If you are claiming a repayment credit for tax paid on income reported in a previous year, add the amount of the credit to the Michigan tax withheld. Write the words "Claim of Right/Repayments" next to line 34.

**Line 35:** Enter total Michigan estimated tax payments, amounts credited forward from prior years, and any payment made with requests for extension.

**Line 36:** Enter the amount paid with your original return, and any additional tax paid after you filed your original return. Do **not** include interest or penalty payments.

**Line 38:** Enter the amount of refund you received (or expect to receive) from your original return. If you received more than one refund from the original return, include the total amount of refunds on this line, also include the amount to be credited to next year. Do **not** include interest received on your refunds.

**Line 40:** Enter balance due if line 30 (column C) is greater than line 39. **If line 39 is a negative amount add it to line 30 to compute total tax due.** Include interest with your payment. (See "Interest and Penalty" on the previous page.) Make checks payable to "State of Michigan" and write your Social Security number, the tax year(s) and the words "amended income tax" on the front of the check. Payment is not required if the tax due is less than \$1. To ensure accurate processing of your return, send one check for each return type. **Mail your return and payment to:**

**Michigan Department of Treasury  
Lansing, MI 48929**

**Line 41:** Enter refund amount if line 30 (column C) is less than line 39. If you are entitled to a refund larger than the amount claimed on your original return, enter only the additional refund due.

Mail your return to:

**Michigan Department of Treasury  
Lansing, MI 48956**

### **Exemptions**

Complete lines 42-45 if you are changing the number of exemptions or exemption allowance you originally claimed. On line 42, enter the number to indicate the exemptions you originally claimed. On line 43, enter the number to indicate the exemptions you wish to claim on this amended return. Use the instructions below and be sure to read the instructions for the tax year you are amending. Instructions for prior tax years are available on Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

**Federal exemption for self:** This is the exemption that you are allowed to claim on your U.S. 1040 return. If you are a single filer enter 1. If you are married filing joint enter 2.

**Age 65 or older:** This special exemption is for individuals who reached age 65 before December 31 of the year you are amending. If you claim this exemption, you may **not** claim an exemption as a totally and permanently disabled person.

**Deaf, Blind or Disabled\*.** You qualify for the deaf exemption if the primary way you receive messages is through a sense other than hearing, for example: lip reading or sign language. You qualify for the blind or disabled exemption if you are blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled. Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less. Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. Individuals 65 or older, may **not** claim an exemption as totally and permanently disabled.

**\*NOTE:** For tax year 1999 only, each filer may claim two exemptions for "deaf, blind or disabled" if the filer is both deaf AND blind or disabled.

**Unemployment compensation:** Check this box if 50 percent or more of your combined adjusted gross income on line 11 (column C) is from unemployment compensation.

**Child Deduction:** For tax year 1999, deduct \$600 for each child 6 years of age and under, and \$300 for each child between 7 and 12, whom you can claim as an dependent.

Beginning with tax year 2000 a deduction of \$600 may be taken for each child 18 and under who is claimed as a dependent.

**Line 46:** Enter the line reference from page 1 for each line where a change is reported and give a detailed explanation of the reasons for the change. If you do not give an explanation, the processing of your return may be delayed.

# Michigan Amended Return Line Reference Charts

Use the chart for the year you are amending to find the corresponding lines on your return.

2003, 2002 AND/OR 2001			
If you are completing Form MI-1040X. . .	Then the corresponding line(s) on the 2003, 2002 and/or 2001 Form . . .		
	MI-1040 is:	MI-1040EZ is:	MI-1040CR is:
Line 11	10	7	N/A
Line 12	11	N/A	N/A
Line 14	13	N/A	N/A
Line 16	15	8	N/A
Line 20	28	13	N/A
Lines 22-27	19b-24b	11	N/A
Line 28	25	N/A	N/A
Line 31	30	N/A	35 (CR), 30 (CR-2)
Line 32	31	N/A	18 (CR-5)
Line 33	32	N/A	N/A
Line 34	33	15	N/A
Line 35	34	N/A	N/A
Line 36	36	16	N/A
Line 38	38/39	17	N/A

2000			
If you are completing Form MI-1040X. . .	Then the corresponding line(s) on the 2000 Form . . .		
	MI-1040 is:	MI-1040EZ is:	MI-1040CR is:
Line 11	10	7	N/A
Line 12	11	N/A	N/A
Line 14	13	N/A	N/A
Line 16	15	8	N/A
Line 20	28	13	N/A
Lines 22-27	19b-24b	11	N/A
Line 28	25	N/A	N/A
Line 31	30	N/A	35 (CR), 30 (CR-2)
Line 32	31	N/A	18 (CR-5)
Line 34	32	15	N/A
Line 35	33	N/A	N/A
Line 36	35	16	N/A
Line 38	37/38	17	N/A

1999			
If you are completing Form MI-1040X. . .	Then the corresponding line(s) on the 1999 Form . . .		
	MI-1040 is:	MI-1040EZ is:	MI-1040CR is:
Line 11	10	7	N/A
Line 12	11	N/A	N/A
Line 14	13	N/A	N/A
Line 16	15	8	N/A
Line 19	28/29	13/14	N/A
Line 20	30	15	N/A
Lines 22-27	19b-24b	11	N/A
Line 28	25	N/A	N/A
Line 31	32	N/A	36 (CR), 30 (CR-2)
Line 32	33	N/A	18 (CR-5)
Line 34	34	17	N/A
Line 35	35	N/A	N/A
Line 36	36	18	N/A
Line 38	39/40	19	N/A